

**IN THE UNITED STATES DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS & ST. JOHN**

RICHARD VENTO,)	
LANA VENTO,)	
GAIL VENTO,)	
6501 Red Hook Plaza, Suite 201)	
PMB 534)	
St. Thomas, VI 00802-1306)	
Plaintiffs.)	
v.)	Civ. No.
INTERNAL REVENUE SERVICE,)	
1111 Constitution Ave., N.W.)	
Washington, D.C. 20224)	
Defendant.)	

COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF

COMES NOW the Plaintiffs, by and through their counsel, Marjorie Rawls Roberts, P.C., to petition this Court, pursuant to the Freedom of Information Act (“FOIA”), 5 U.S.C. § 552 *et seq.*, as amended, for injunctive and other appropriate relief and seeking the disclosure and release of agency records improperly withheld from Plaintiffs Richard Vento, Lana Vento, and Gail Vento (collectively the “Plaintiffs”), by the Defendant, the Internal Revenue Service (“IRS”).

Jurisdiction and Venue

2. This Court has jurisdiction over the matter pursuant to 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1331 because this is an action to enforce the FOIA.

3. Venue lies in this Court pursuant to 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1391(e).

Parties

4. The Plaintiffs, requesters of the agency records that have been improperly withheld, are individuals residing in the United States Virgin Islands.

5. The Defendant, the IRS, is a component entity of the Department of the Treasury, which is a Department of the Executive Branch of the United States Government. The IRS has its headquarters in Washington, D.C., within this judicial district. The IRS is an “agency” within the meaning of 5 U.S.C. § 552(f). The IRS has possession and control of the records requested by Plaintiff.

Plaintiffs’ FOIA Request

6. On June 6, 2007, Plaintiffs through undersigned counsel made their initial FOIA request. Attached hereto and incorporated by reference as “Exhibit A” is a true and correct copy of the July 9, 2007, correspondence.¹ On July 9, 2007, the IRS responded to the Plaintiffs’ initial FOIA request and indicated that a response would be forthcoming by October 10, 2007. Attached hereto and incorporated by reference as “Exhibit B” is a true and correct copy of the July 9, 2007, correspondence.

7. On January 10, 2008, the IRS requested an extension of time to April 10, 2008, to respond to the Plaintiffs’ initial FOIA request. Attached hereto and incorporated by reference as “Exhibit C” is a true and correct copy of the January 10, 2008, correspondence.

¹ The June 6, 2007, correspondence to the IRS for Richard and Lana Vento is identical to the June 6, 2007, correspondence to the IRS for Gail Vento.

8. On April 30, 2008, the IRS for the first time requested a payment in the amount of \$1,955.00 for the estimated costs involved to produce the documents in response to the Plaintiffs' FOIA request. Attached hereto and incorporated by reference as "Exhibit D" is a true and correct copy of the April 30, 2008, correspondence.

9. On October 21, 2008, the Plaintiffs sent to the IRS a check made payable to the United States Department of the Treasury in the amount of \$1,955.00 with correspondence that memorialized attorney Joseph A. DiRuzzo's conversation with IRS Disclosure Specialist Kathy Brewer (ID # 0274244). As evidenced in the correspondence, the parties agreed that to the extent that the requested documents had already been determined by the IRS as not to need redaction, those documents would be sent to the undersigned as soon as possible. However, those documents that required redaction would be sent under separate cover. The check and request with the IRS for information was pursuant to FOIA ("Plaintiffs' FOIA Request"). Attached hereto and incorporated by reference as "Exhibit E" is a true and correct copy of the October 21, 2008 correspondence.

10. On October 31, 2008, the Defendant produced approximately 2,136 pages to the Plaintiffs after it determined the documents to be releasable. Attached hereto and incorporated by reference as "Exhibit F" is a true and correct copy of the Defendant's transmittal letter without enclosures.

11. On November 17, 2008, the Defendant sent correspondence to the undersigned, as required by 5 U.S.C. § 552(a)(6)(B)(i), informing the Plaintiffs that the Defendant would be invoking a ten (10) day statutory extension of time. The Defendant requested a further extension of time until January 21, 2009 when it believes that a final response can be provided. The Plaintiffs were precluded from an administrative appeal of the ten (10) day statutory

extension and from an administrative appeal of the unilateral January 21, 2009, production date because an administrative appeal is limited to a denial of records. Attached hereto and incorporated by reference as "Exhibit G" is a true and correct copy of the November 17, 2008 correspondence.

12. On December 3, 2008, the Defendant partially responded to the Plaintiffs' initial FOIA request and produced 1,960 pages. Of the 1,960 pages, 18 pages were withheld in part and two pages were withheld in full. Attached hereto and incorporated by reference as "Exhibit H" is a true and correct copy of the December 3, 2008, correspondence.

13. An agency must respond to a request for documents pursuant to 5 U.S.C. § 552(a)(6)(A)(i) within twenty (20) working days.

14. The statutory period for responding to the Plaintiffs' FOIA request has lapsed and, to date, the IRS has not provided all the records requested by the Plaintiffs in Plaintiffs' FOIA Request. The IRS has improperly withheld the requested documents from the Plaintiffs.

15. The improper withholding of the requested documents has irreparably harmed the Plaintiffs by preventing them from reviewing the documents in the Defendant's possession and by preventing the Plaintiffs the ability to exercise a valuable statutory right conferred by Congress pursuant to the FOIA.

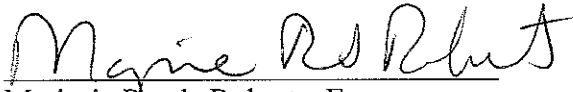
16. The actions of the IRS, as stated above, are a violation of the FOIA, 5 U.S.C. § 552 *et. seq.*, as amended.

Prayer for Relief

WHEREFORE, the Plaintiffs pray that this honorable Court:

- (A) Order the Defendant to disclose the requested records in their entirety and make copies available to Plaintiff;
- (B) Provide for expeditious proceedings in this action;
- (C) Award Plaintiffs their cost and reasonable attorneys' fees incurred in this action;
and
- (D) Grant such other and further relief as this Court may deem just and proper.

Respectfully submitted,

A handwritten signature in cursive script, reading "Marjorie Rawls Roberts".

Marjorie Rawls Roberts, Esq.
jorie@marjorierobertspc.com
As Counsel for Plaintiffs
Law Office of Marjorie Rawls Roberts, P.C.
1 Hibiscus Alley
St. Thomas, VI 00802
340.776.7235 (office)
340.776.7951 (fax)

MARJORIE RAWLS ROBERTS, P.C.

ATTORNEYS AT LAW

POST OFFICE BOX 6347
ST. THOMAS
U.S. VIRGIN ISLANDS
00804-6347 USA

TELEPHONE: (340) 776-7235
FACSIMILE: (340) 776-7951
EMAIL: JORIE@MARJORIEROBERTSPC.COM
WEB: WWW.MARJORIEROBERTSPC.COM

June 6, 2007

CERTIFIED MAIL - RETURN RECEIPT

Internal Revenue Disclosure Officer
Disclosure Office 3
Room 940
31 Hopkins Plaza
Baltimore, MD 21201

RE: **Richard G. Vento TIN: 563-48-6844**
 Lana J. Vento TIN: 570-58-7596
 Tax Year: 2002-2004

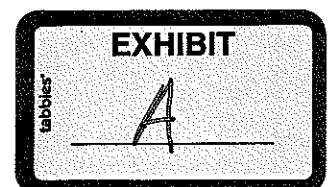
FOIA DISCLOSURE REQUEST

Dear Sir or Madam:

We represent Richard G. and Lana J. Vento and have enclosed an Internal Revenue Service Form 2848 Power of Attorney confirming the foregoing. This letter is intended to formally request, under the Freedom of Information Act, 5 U.S.C. § 552, and the regulations promulgated thereunder, each and every document contained in the administrative files of the Internal Revenue Service relating to the individual income tax liabilities of Richard G. and Lana J. Vento for tax years 2002 through 2004. We do not wish to inspect the files prior to our receiving copies of the documents.

This request does not include copies of correspondence generated by our office. Subject to the foregoing, the requested information includes, but is not limited to:

- I. The Examination Division Administrative File for the audit. This information should include any worksheets, workpapers, notes, documents, memoranda, computations and other materials prepared or accumulated relative to this examination by employees of the Internal Revenue Service, any other governmental agency, or otherwise, including internal documents, memoranda,



FOIA Disclosure Request
Internal Revenue Disclosure Office
June 6, 2007
Page 2

memoranda of all interviews of persons regarding the individual income tax - liabilities of the taxpayer, copies of all statements (sworn or otherwise) given by individuals in connection with the investigation of the individual income tax liabilities of the taxpayer, Case Activity record, written reports and recommendations concerning the proposed assessment of additional tax and penalties and any other information that is related to the determinations by the Internal Revenue Service.

- II. A list of any information and documents maintained electronically identifying each document by subject matter and format (i.e., tape, disk, etc.).
- III. Any and all files relative to this audit that include information and documents obtained pursuant to summonses issued to third parties which are not otherwise included in the Administrative File.
- IV. Any and all files relative to this audit that may have been prepared by independent consultants, international examiners, economists, engineers, and any other specialists assigned to this case which are not otherwise included in the Administrative File.

Since the requested information relates directly to Richard G. and Lana J. Vento, we have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy," and is not a "protected investigative record" within the meaning of the Freedom of Information Act.

We believe that your office has custody of the requested information, but if not, we hereby request prompt notice of the current location of such information. To expedite this request, we are willing to discuss specific instances of deletion or other exemption claims in advance of a final decision. If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal of access, and specific citations or statutory authority for the denial.

In order to determine our status for the applicability of fees, pursuant to federal regulation 26 C.F.R. 601.702(f)(3), we attest that we qualify as an "other requester" because we are seeking this information for non-commercial, personal use. Richard G. and Lana J. Vento hereby agree to pay for all reasonable search and copying costs that may be associated with this request.

FOIA Disclosure Request
Internal Revenue Disclosure Office
June 6, 2007
Page 3

Thank you for your consideration of this request. If you should have any questions or comments, please feel free to contact our office at the above telephone number.

Respectfully,

Marjorie Rawls Roberts

Enclosure

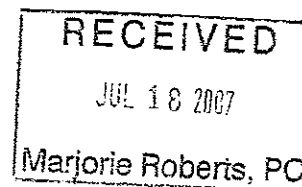
cc: Richard G. Vento
Lana J. Vento



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

JUL 09 2007



Marjorie Rawls Roberts, P.C.
P.O. Box 6347
Saint Thomas
U.S. Virgin Islands
00804-6347 USA

Re: Robert G. Vento (SSN: 563-48-6844) & Lana J. Vento (SSN: 570-58-7596)

Dear Ms. Roberts:

This is in reference to your Freedom of Information Act (FOIA) request dated June 6, 2007, and received in our office June 11, 2007. We are unable to respond to your request by July 10, 2007, which is the 20 business-day period prescribed by law. We apologize for any inconvenience this delay may cause. You may expect a response by October 10, 2007. Since an administrative appeal is limited to a denial of records, it does not apply in this situation. However, you may instead file suit after the statutory time period for response has lapsed.

The FOIA process is not an additional avenue of recourse during administrative tax proceedings; it merely provides access to existing records. Extending the time period for our response to your request has no bearing on any ongoing tax matter such as collection due process procedures or an examination appeal.

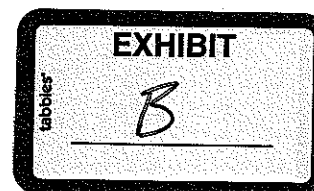
STATUTORY EXTENSION OF TIME FOR RESPONSE

In certain situations the FOIA allows us to invoke an additional ten-day statutory extension. To respond to your request, we require additional time to search for, collect, and review responsive records from other locations. Therefore, we have extended the statutory response date (after which you can file suit), to July 24, 2007 as provided for in the FOIA (5 U.S.C. 552(a)(6)(B)).

ADDITIONAL EXTENSION OF TIME LIMIT

We realize we will be unable to locate and consider releasing the Internal Revenue Service records covered by your request by the expiration of the statutory period. Therefore, we extended the response date to October 10, 2007, by which time we reasonably believe we can provide a final response to your request. If you agree to this extension, no reply to this letter is necessary. If we subsequently deny your request, you still have the right to file an administrative appeal. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If you do not agree to an extension beyond the statutory period, and do not want to modify the scope of your request, you may file suit. See 5 U.S.C. 552(a)(6)(C)(i) and 26 CFR 601.702(c)(12). You may file suit in the U.S. District Court where you reside or have your principal place of business, where the records are located, or in the District of Columbia.

You may file suit no earlier than July 24, 2007. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:



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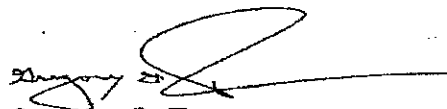
Ms. Marjorie Rawls Robert, P.C.

Commissioner of Internal Revenue
Attention: CC:PA:DPL
1111 Constitution Avenue, NW
Washington, DC 20224

CONTACT INFORMATION

If you have any questions regarding this correspondence, you may contact Disclosure Specialist Ms. Tucker, ID # 52-05801, by phone at (410) 962-7553 or by mail at Internal Revenue Service, Disclosure Office, 31 Hopkins Plaza, Rm. 940, Baltimore, MD 21201. Please refer to case number F03-2007-00787.

Sincerely,

A handwritten signature in black ink, appearing to read 'Gregory G. Turner', with a large, stylized loop at the end.

Gregory G. Turner
Acting Disclosure Manager
Badge #:12-10863
Baltimore Office

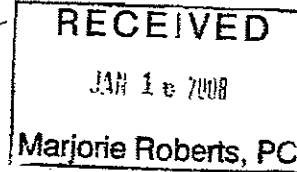


DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

January 10, 2008

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Marjorie Rawls Roberts, P.C.
Attorneys at Law
P.O. Box 6347
St. Thomas
U.S. Virgin Islands 00804-6347



RE: Renee Vento (SSN: 547-63-7754) (Case #: F03-2007-00785)
Gail C. Vento aka Gail C. Walker (SSN: 547-63-9021) (Case #: F03-2007-00786)
Richard G. Vento (SSN: 563-48-6844) (Case #: F03-2007-00787)
Lana J. Vento (SSN: 570-58-7596) (Case #: F03-2007-00787)
Nicole Mollison (547-63-9020) (Case #: F03-2007-00788)

Dear Ms. Roberts:

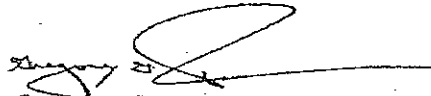
This is in further response to your Freedom of Information Act (FOIA) requests dated June 6, 2007.

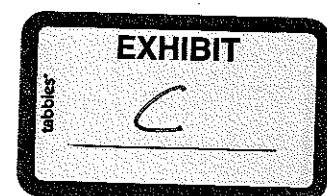
We wrote to you on October 9, 2007, asking for more time to process your requests for Internal Revenue Service records. We are continuing to process your requests. If we are unable to respond by April 10, 2008, we will contact you and inform you of the status of your case.

We are sorry for any inconvenience the delay may cause. The additional time is needed to search for, collect, and appropriately examine a voluminous amount of records.

Should you have any questions concerning this correspondence, you may contact Disclosure Specialist Ms. Tucker, ID # 52-05801, by calling (410) 962-7553 or by writing to Internal Revenue Service, Disclosure Office, 31 Hopkins Plaza, Rm. 940, Baltimore, MD 21201. Please refer to the case numbers referenced above.

Sincerely,


Gregory G. Turner
Acting Disclosure Manager
Badge #: 12-10863
Baltimore Office



OCT-20-2008 14:28

IRS DISCLOSURE

410 962 4850 P.02/03



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

APR 30 2008

Marjorie Rawls Roberts, P.C.
Attorneys at Law
Post Office Box 6347
St. Thomas
US Virgin Islands 00804-6347

Re: Vento, Renee
Vento, Gail
Vento, Richard & Lana
Mollison, Nicole ✓

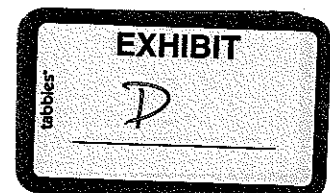
Dear Ms. Roberts

This refers to your Freedom of Information Act (FOIA) requests, dated June 6, 2007 and received in our office on June 11, 2007. Thank you for allowing us the time needed to retrieve and review our files.

In accordance with 26 Code of Federal Regulations 601.702 and the Freedom of Information Act, 5 U.S.C. 552, we have computed the estimated fee to process your request. Since the **estimated fee of \$1,955.00** is in excess of \$250.00, we are deferring the processing of your request until we receive an advance payment of the fees. This estimate represents 20 cents per page for photocopies (approximately 9,875 copies). There is no charge for the first 100 pages of documents copied.

Additional fees may become due if the actual search, review time or number of copies exceed the estimate. A refund may be made if the actual search or number of copies are less than the estimate; however, search fees are not refundable if a search is performed but does not result in the location or release of records, and review fees are not refundable if a review is performed but does not result in the release of records. Your check or money order payable to the Treasury of the United States should be sent to the address below.

On receipt of your payment, we will continue processing your request. If we do not receive payment by May 30, 2008, we will return the records and close our file.



2008 14:29

IRS DISCLOSURE

410 962 4850

P.03/03

Should you have any questions concerning this correspondence, you may contact Disclosure Specialist Mrs. K. Brewer ID # 52-00556 by calling 410-962-9209 or by writing to: Internal Revenue Service, Disclosure Office, 31 Hopkins Plaza, Room 940, Baltimore, MD 21201. Please refer to case numbers 03-2007-00785; 00786; 00787; 00788.

Sincerely,

Stephanie Browne

Stephanie L. Browne
Disclosure Manager
Baltimore Office

7 1
14 52
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MARJORIE RAWLS ROBERTS, P.C.
ATTORNEY AT LAW

Post Office Box 6347
St. Thomas
U.S. Virgin Islands
00804-6347 USA

Telephone: (340) 776-7235
Facsimile: (340) 776-7967
Email: joe@marjorierobertspc.com
Website: www.MarjorieRobertsPC.com

MAILED
VIA FEDERAL EXPRESS
ENC 10-31-08

October 21, 2008

Mrs. Brewer
ID# 52-00556
Internal Revenue Service
31 Hopkins Plaza
Room 940
Baltimore, MD 21201

Re: Vento, Renee
Vento, Gail
Vento, Richard & Lana
Mollison, Nicole
Freedom of Information Act (FOIA) requests dated 6/6/07 & 6/11/07

Dear Mrs. Brewer,

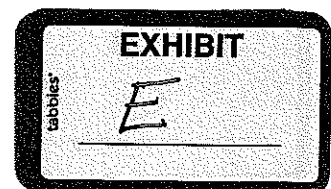
Enclosed please find a check made payable to the United States Department of the Treasury in the amount of \$1,955.00. For your convenience I have also enclosed a copy of the correspondence dated 4/30/08 from the IRS to this office in reference to the above-listed matter.

Further this letter serves to memorialize our conversation in which we agreed that to the extent that the requested documents have already been determined by the IRS as not to need redaction; those documents can be sent to this office as soon as possible. Further, those documents that do require redaction will be sent under separate cover.

If you should have any questions or concerns please contact me at (340) 776-7235 or via email at: joe@marjorierobertspc.com

Warm Regards,


Joseph A. DiRuzzo, III





DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

OCT 31 2008

Marjorie Rawls Roberts, P.C.
Attorney at Law
Post Office Box 6347
St. Thomas,
U. S. Virgin Islands 00804-6347

Re: Vento, Renee
Vento, Gail
Vento, Richard & Lana
Mollison, Nicole

Dear Ms. Roberts:

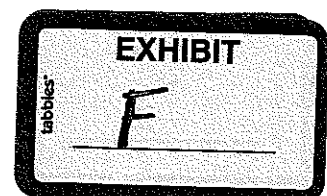
This letter partially responds to your Freedom of Information Act (FOIA) request of October 21, 2008 received in our office on October 22, 2008.

You asked for examination administrative files for the above referenced individuals.

Based on my conversation with Mr. DiRuzzo of your office it was agreed that I would provide copies of documents determined to be releasable at this time. Therefore I am enclosing 2,136 pages which represent a portion of the documents remaining to be released and/or requiring review and copying. We will continue to provide documents as the review/copying/editing process is completed. I am withholding 1 page, in part, from the documents being provided with this response, for the following reason(s):

The withheld portions are the tax information of another person. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).

The redacted portion(s) of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.



2

If you have any questions please call Disclosure Specialist Mrs. Brewer ID # 0274244 at 410-962-9209 or write to: Internal Revenue Service, Disclosure Office 4, 31 Hopkins Plaza, Room 940, Baltimore, MD 21201. Please refer to case numbers 04-2009-00106; 04-2009-00107; 04-2009-00108; 04-2009-00109.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Browne".

Stephanie Browne
Disclosure Manager
Disclosure Office 4

Enclosures



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 17, 2008

Marjorie Rawls Roberts, P. C.
Attorney at Law
Post Office Box 6347
St. Thomas,
U. S. Virgin Islands 00804-6347

Re: Vento, Renee; Vento, Gail; Vento, Richard & Lana; Mollison, Nicole

Dear Ms. Roberts:

This letter responds to your Freedom of Information Act (FOIA) request of October 21, 2008, received in our office on October 22, 2008.

I am unable to send the information you requested by November 20, 2008 which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

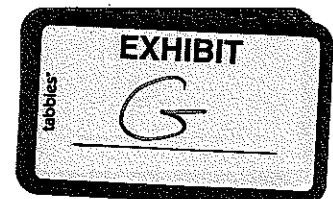
The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to review responsive records from other locations. We have extended the statutory response date to December 5, 2008 after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable consider release of the requested records by December 5, 2008. We have extended the response date to January 21, 2009 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:



2

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

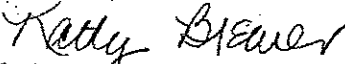
You may file suit after December 5, 2008. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Disclosure Specialist Mrs. K. Brewer ID # 0274244, at 410-962-9209 or write to: Internal Revenue Service, Disclosure Office 4, 31 Hopkins Plaza, Room 940, Baltimore, MD 21201. Please refer to case numbers 04-2009-00106 - 04-2009-00107 - 04-2009-00108 -04-2009-00109.

Sincerely,


Kathy Brewer
Disclosure Specialist
Disclosure Office 4



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

DEC 03 2008

Marjorie Rawls Roberts, P.C.
Attorney at Law
One Hibiscus Alley
St. Thomas,
U. S. Virgin Islands 00802

Re: Vento, Richard & Lana, Renee, Gail / Mollison, Nicole

Dear Ms. Roberts:

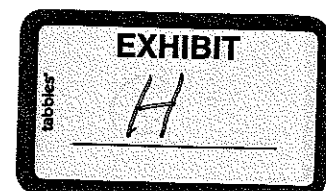
This letter partially responds to your Freedom of Information Act (FOIA) request of October 21, 2008, received in our office on October 22, 2008.

You asked for the examination administrative files for the above referenced individuals. We provided a partial response on October 31, 2008 and provided 2,136 pages. Enclosed you will find additional documents.

Of the additional 1,960 page(s) located in response to your request, I am enclosing 1,958 pages which represent a portion of the documents remaining to be released and/or requiring review and copying. We will continue to provide documents as the review/copying/editing process is completed. I am withholding 18 page(s) in part and 2 page(s) in full for the following reason(s):

The withheld portions are the tax information of another person. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).

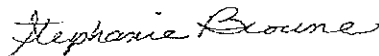
The redacted portion(s) of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.



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If you have any questions please call Disclosure Specialist Mrs. Brewer ID # 0274244, at 410-962-9209 or write to: Internal Revenue Service, Disclosure Office 4, 31 Hopkins Plaza, Room 940, Baltimore, MD 21201. Please refer to case numbers 04-2009-00106; 00107; 00108 & 00109.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Browne".

Stephanie Browne
Disclosure Manager
Disclosure Office 4

Enclosures